



FLORIDA A&M UNIVERSITY  
DIVISION OF AUDIT

# Annual Report

FY 2020-2021



August 2021

● ACCOUNTABILITY ● INTEGRITY ● EFFICIENCY

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# Division of Audit Introduction, Vision, and Mission



## Introduction

Internal auditing is an independent and objective assurance and consulting activity that is guided by a philosophy of adding value to improve the operations of the University. It assists the University in accomplishing its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of the University’s governance, risk management, and internal control processes.



To accomplish its mission, the University must maintain the confidence of its Board of Trustees, faculty, staff, students, alumni, the public, elected officials, and various other stakeholders. The Division of Audit provides valuable support in maintaining the public’s confidence by performing independent and objective reviews, and reporting their findings to the Audit and Compliance Committee and responsible administrative and academic officers so that corrective actions or enhancements can be initiated.

## Vision

We will be championed by our customers, benchmarked by our peers (counterparts), and dedicated to excellence in our products and services.

## Mission

We add value to FAMU and its stakeholders by promoting accountability, integrity, and efficiency through excellence in auditing, investigations, advisory services, management reviews, and technical assistance.

# Message from the Vice President of Division of Audit



I am pleased to submit the FAMU Division of Audit Annual Report for the fiscal year ended June 30, 2021.

Our team continues to work hard to meet our mission to add value to FAMU and its stakeholders by promoting accountability, integrity, and efficiency through excellence in auditing, investigations, management reviews, and technical assistance.

Due to COVID-19 impacts our team transitioned to new ways of conducting our work remotely, including: conducting audit and investigative work remotely; converting in-person trainings to webinars; and collaborating virtually as one team. Despite these challenges, I am proud of the team's dedication to our mission and productivity throughout these challenging times.

The Division of Audit team looks forward to continuing our work with FAMU leadership and Board of Trustees members to help the University meet its mission as we march to the Top 100.

Joseph K. Maleszewski, Vice President for Audit

A handwritten signature in blue ink that reads "Joseph K. Maleszewski".

## VALUES

- Integrity
- Objectivity
- Competence
- Confidentially
- Fairness
- Professional
- Personable
- Empathetic

## PRIORITIES

- Awareness
- Sufficiency
- Timeliness
- Added-Value

# FY 2020-2021 Division of Audit Accomplishments



Provided Assurance Services related to Performance Based Funding Data Integrity, Coronavirus Aid, Relief, and Economic Security (CARES) Act's Higher Education Emergency Relief Fund (HEERF), Active Directory Security and Management, Federal Contracts and Grants Disclosure, and Review of HEERF II Institutional Funds for Student Financial Support.



Conducted various projects in addition to assurance services. These projects included investigations, advisory and consulting services, management requests, and continuous monitoring projects.



Worked with University management to validate and close 16 audit and investigation findings. Provided timely finding status updates to the Board of Trustees and the President.



Developed FAMU Fraud Policy 2020-01, which was adopted by the Board of Trustees in December 2020. Developed new FAMU Fraud Prevention and Detection Regulation, (1.023) that establishes risk management strategies to prevent and detect fraud. The Fraud Regulation was approved by the Board of Trustees in June 2021.



Launched the Division's data analytics program that aims at building an effective data analytics function to carry out projects that will add value to the University community.



Provided various training sessions to the University community. Primary training sessions included: 1) Board of Trustees Governance Primer; 2) Internal Controls; 3) Internal Controls Assessment; 4) FAMU Management Seminar - Enterprise Risk Management; 5) FAMU Management Seminar - Preparing for Audit; and 6) FAMU Fundamentals - Fraud Awareness.



Celebrated International Internal Audit Awareness Month in May 2021 by holding a Fraud, Risk, and Controls Virtual Town Hall; hosting a Virtual Audit Awareness Scavenger Hunt; releasing the inaugural newsletter edition of "The Audit Report"; and conducting a University-wide Phishing Campaign in partnership with FAMU Information Technology Services.



Participated in FAMU's Relay for Life fund raiser in April 2021. Our team surpassed our goal and raised over \$1,000 to help the American Cancer Society sustain critical research and patient services in this difficult time.

# Governing Standards and Services

The Division’s activities for audit (assurance), advisory, and investigative services are governed by the following professional standards:

Governing Body	Standards	Division Services
	<i>International Professional Practices Framework</i> published by the Institute of Internal Auditors, Inc.	Audit Advisory
	<i>Government Auditing Standards</i> published by the United States Government Accountability Office	Audit Advisory
	<i>Information Technology Assurance Framework</i> published by ISACA	Audit
 <p>ASSOCIATION OF INSPECTORS GENERAL <i>Advancing Professionalism, Accountability &amp; Integrity</i></p>	<i>Principles and Standards for Offices of Inspector General</i> published by the Association of Inspector General	Investigation
	<i>Standards for Complaint Handling and Investigations for the State University System of Florida</i> published by the State University System of Florida	Investigation

In addition to the core services of audit, advisory, and investigation, the Division conducts management reviews and provides technical assistance.

				
<p><b>Audits</b></p> <p>Compliance, Operational, IT and Financial Related (excluding financial statement audits)</p>	<p><b>Management Reviews</b></p> <p>Evaluation of management processes and systems for performance, continuous improvement, effectiveness, efficiency, and suitability of policies and objectives</p>	<p><b>Advisory &amp; Consulting</b></p> <p>Wide range of activities, including assessing proposed or existing processes, improving strategic and business objectives, analyzing controls, emerging risk, etc.</p>	<p><b>Technical Assistance</b></p> <p>Training (internal controls, fraud, risk), policy and process revisions and development, external audit liaison, business impact analysis, and risk identification</p>	<p><b>Investigations</b></p> <p>Fraud, waste, abuse, and Florida Whistleblower Act</p>

# Audit Services

During FY 2020-2021, the Division completed the seven (7) audit projects listed below.

Title	Issue Date	Report No.
Active Directory Security and Management CONFIDENTIAL	11/30/2020	20-21-0001
Performance-Based Funding Data Integrity Audit	2/19/2021	20-21-0002
CARES Act HEERF – Institutional Portion	4/6/2021	20-21-0003
CARES Act HEERF – Student Aid Portion	4/6/2021	20-21-0004
CARES Act HEERF – HBCU/HBGI	4/27/2021	20-21-0005
Federal Contracts and Grants Disclosure	6/11/2021	20-21-0008
Review of HEERF II Institutional Funds for Student Financial Support	6/30/2021	Management Letter

## Active Directory Security and Management CONFIDENTIAL Report No. 20-21-0001



In accordance with Division of Audit’s Annual Work Plan, approved by FAMU’s Board of Trustees, we reviewed the University Information Technology Services’ (ITS) procedures and controls for securing the Windows Active Directory environment. We benchmarked the ITS’ procedures and controls against industry leading practices and Microsoft’s recommended controls to identify areas for improvements. The main areas we reviewed included the following:

- Administrator account management;
- User account management;
- Security events monitoring;
- Password policy settings;
- Domain security policy setting;
- Audit policy setting;
- Active Directory security assessment; and
- Domain controller disaster recovery and data backup

Due to sensitivity and confidentiality of the audit, the findings and recommendations were communicated with University Board of Trustees during a closed-door session at the December 2020 BOT meeting.

## Performance-Based Funding Data Integrity Audit Report No. 20-21-0002

**Florida Statutes 1001.92** – State University System Performance-Based Incentive governs the funding model under which state universities obtain state funding.

**Florida Statutes 1001.076 (5)(e)** – Powers and Duties of the Board of Governors requires Florida A&M University to conduct an annual audit of data submitted to the Florida Board of Governors (FLBOG).

We performed the Performance-Based Funding Data Integrity Audit to verify the data submitted for Fall 2019, Spring 2020, and Summer 2020 academic semesters that supports the University’s performance funding metrics 5, 6, 8, 9 and 10; evaluated the University’s processes for completeness, accuracy, and timeliness of performance funding data submissions; and reviewed other University actions that impact the University’s Data Integrity Certification required by the FLBOG.

The audit did not reveal any material errors within the data files submitted by FAMU and found that the controls and processes established by FAMU were adequate to ensure completeness.

### FAMU Performance-Based Funding Metrics (Selected for Review)



### Data Integrity Certification

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
12. I certify that I agreed to the scope of work for the Performance-based Funding Data Integrity Audit and the Preeminence or Emerging-preeminence Data Integrity Audit (if applicable) conducted by my chief audit executive.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
13. In accordance with section 1001.706, Florida Statutes, I certify that the audit conducted verified that the data submitted pursuant to sections 1001.7065 and 1001.92, Florida Statutes [regarding Preeminence and Performance-based Funding, respectively], complies with the data definitions established by the Board of Governors.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Data Integrity Certification Representations, Signatures	
I certify that all information provided as part of the Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading, or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.	
Certification: <u>Harry Robinson</u> <small>DocuSigned by:</small> President	Date: <u>2/26/2021</u>
I certify that this Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) has been approved by the university board of trustees and is true and correct to the best of my knowledge.	
Certification: <u>Kevin Lawson</u> <small>DocuSigned by:</small> Board of Trustees Chair	Date: <u>2/26/2021</u>



## CARES Act HEERF – Institutional Portion Report No. 20-21-0003

We completed our audit of the Coronavirus Aid, Relief, and Economic Security (CARES) Act’s Higher Education Emergency Relief Fund (HEERF) – Institutional Portion, totaling \$6,525,662. Our evaluation of compliance with the related Certification and Agreement, reporting requirements, allowable use of funds as outlined in the CARES Act, subsequent United States Department of Education (USDOE) guidance, and State University System of Florida Board of Governors publication of the CARES Act Higher Education Emergency Relief Fund Compliance Guidance found the following for the period March 13, 2020 to October 31, 2020:









 <p><b>Reimbursement Costs</b></p> <p>The University reimbursed themselves only for allowable costs incurred after March 13, 2020:</p> <ul style="list-style-type: none"> <li>• Meal Plan Refunds: \$1,407,449</li> <li>• Housing Refunds: \$2,400,378</li> <li>• Delivery of Instruction: \$2,717,835</li> </ul>	 <p><b>Senior Administrator Expenses</b></p> <p>The Division of Audit did not identify payments made for any senior administrator or executive salary, benefits, or other forms of compensation.</p>
 <p><b>Certification of Funding and Agreement</b></p> <p>The University signed and returned the Certification of Funding and Agreement to the U.S. Department of Education on July 6, 2020, acknowledging the terms and conditions.</p>	 <p><b>One Year Deadline for Funds Expenditure</b></p> <p>The University expended the full amount of Institutional Costs funds prior to the filing of their October 30, 2020, quarterly report, which they communicated to USDOE on the reporting form as their final report.</p>
 <p><b>Funds Compliance Documentation</b></p> <p>The University has documented compliance with the use of these funds through the required USDOE reporting and through this audit performed by the Division of Audit.</p>	 <p><b>Reporting</b></p> <p>The University posted the required 30-day, 45-day, and Quarterly report timely and accurately to the University’s COVID-19 webpage.</p>
 <p><b>50% Spending Limit of HEERF Funds</b></p> <p>The University spent \$6,525,662 to cover costs related to significant changes in delivery instruction due to the coronavirus act. This expenditure total represents 50% of the \$13,051,325 allocated to the University.</p>	 <p><b>Unallowable Expenses</b></p> <p>DoA’s review of expenditures related to Institutional Costs funds did not identify payment to contractors for pre-enrollment recruitment activity, endowments, capital outlays associated with facilities to athletics, sectarian instruction, or religious worship.</p>

We assessed internal controls put in place to manage the Institutional Portion funds in accordance with the Committee of Sponsoring Organizations of the Treadway Commission’s (COSO) Internal Control-Integrated Framework. In general, internal controls were in place and operating effectively to support compliance with federal guidelines related to the use of the Institutional Portion funds. However, our assessment identified that controls could be strengthened in the areas listed below:

- Budget summaries development,
- System or documentation storage, and
- Process for tracking the funds.

## CARES Act HEERF – Student Aid Portion Report No. 20-21-0004

We completed our audit of the CARES Act HEERF – Student Financial Aid Portion, totaling \$6,525,663. Our evaluation of compliance with the related Certification and Agreement, reporting requirements, awards to students as outlined in the CARES Act, subsequent USDOE guidance, and State University System of Florida Board of Governors publication of the CARES Act Higher Education Emergency Relief Fund Compliance Guidance found the following for the period March 13, 2020 to December 31, 2020:

 <p><b>Tier Awards</b></p> <p>The University allocated emergency financial grants to 6,632 students with significant need automatically in tier amounts, including:</p> <ul style="list-style-type: none"> <li>• Undergraduates (Pell) - \$932</li> <li>• Undergraduates (Non-Pell) - \$858</li> <li>• Graduate/Professional - \$647</li> </ul>	<p><b>University Tier Award Process</b></p>  <p>DoA reviewed the tier awarding process the University implemented, which promptly provided emergency financial grants directly to students based off of maximum need.</p>
<p><b>Certification and Agreement</b></p>  <p>The University signed and returned the Certification and Agreement to the U.S. Department of Education on April 9, 2020 acknowledging the terms and conditions.</p>	<p><b>One Year Deadline for Funds Expenditure</b></p>  <p>The University expended the entire Student Aid award amount of \$6,525,663 as of January 12, 2021.</p>
<p><b>Funds Compliance Documentation</b></p>  <p>The University documented compliance with the use of these funds through the required USDOE reporting and through this audit performed by DoA.</p>	<p><b>Reporting</b></p>  <p>The University posted the required 30-day, 45-day, and quarterly reports timely and accurately to the University's COVID-19 webpage.</p>
<p><b>50% (\$6,525,663) of HEERF Funds</b></p>  <p>The University provided 50 percent of the HEERF funds to students through direct payments using an automated tier system and grant applications.</p>	<p><b>Grant Application Awards</b></p>  <p>The University's COVID-19 Emergency Student Financial Assistance Application process, which awarded \$1,000 grant to 606 students who demonstrated financial need due to the COVID-19 pandemic, was in compliance with USDOE and CARES Act requirements.</p>

We assessed internal controls put in place to manage the Institutional Portion funds in accordance with the Committee of Sponsoring Organizations of the Treadway Commission's (COSO) Internal Control-Integrated Framework. In general, internal controls were in place and operating effectively to support compliance with federal guidelines related to the use of the Institutional Portion funds. However, our assessment identified that controls could be strengthened in the areas described below:

- Controls to validate award amounts, and
- Controls to identify ineligible students of Student Aid Portion funds.

## CARES Act HEERF – HBCU/HBGI Report No. 20-21-0005

We completed our audit of the CARES Act HEERF - Historically Black Colleges and Universities (HBCU) and Historically Black Graduate Institutions (HBGI) portions, totaling \$26,309,331. We evaluated compliance with the related Certification and Agreement, reporting requirements, allowable use of funds as outlined in the CARES Act, and subsequent (USDOE) guidance. Additionally, we assessed internal controls put in place to manage the HBCU/HBGI funds and the eligible uses of:

- Defraying Costs,
- Student Grants,
- Technology, and
- Training Faculty and Staff

Our evaluation found the following for the period of March 13, 2020 to November 30, 2020:





 <h3>Expenditures</h3> <p>The University allocated HBCU funds in the following allowable categories:</p> <ul style="list-style-type: none"><li>• Student Grants</li><li>• Delivery of Instruction</li><li>• Training for University Staff</li><li>• Payroll</li></ul>	 <h3>Senior Administrator Expenses</h3> <p>No payments made for any senior administrator or executive salaries, benefits, bonuses or stock buybacks/ options were identified</p>
 <h3>Certification and Agreement</h3> <p>The University signed and returned the Certification of Funding and Agreement to the U.S. Department of Education on April 30, 2020, acknowledging the terms and conditions</p>	 <h3>One Year Deadline for Funds Expenditure</h3> <p>The University reported on the February 11, 2021, quarterly report expending \$16,964,435 and is on track to meet the one year deadline</p>
 <h3>Funds Compliance Documentation</h3> <p>The University has documented compliance with the use of these funds through the required USDOE reporting and through this audit</p>	 <h3>Reporting</h3> <p>The University posted the quarterly reports timely and accurately to the University's COVID-19 webpage</p>
 <h3>CARES Act HBCU Student Grants</h3> <p>The University awarded \$2,001,750 to 1,428 eligible students as of November 6, 2020, to assist students with covering expenses related to the COVID-19 pandemic</p>	 <h3>Budget Process</h3> <p>There was an effective budget process and expenditures aligned with the budget</p>

## Federal Contracts and Grants Disclosure Report No. 20-21-0008

On January 21, 2020, the Florida House of Representatives, Select Committee on Integrity of Research Institutions met regarding foreign corruption of research institutions. In response to concerns raised during the meeting, Florida Board of Governors, Chair Kitson, sent a letter to SUS Presidents regarding foreign influence disclosure policies, procedures, and practices.

On January 30, 2020, FAMU President Larry Robinson, Ph.D., responded in a letter to Chair Kitson, stating the University will cooperate with the Committee and its inquiry. Additionally, President Robinson informed Chair Kitson, that he had directed the Chief Audit Executive to undertake an audit of FAMU’s compliance with federal agency disclosure policies for federal contracts and grants.

We undertook the assurance service and focused the audit on the following objectives. The audit results are included below. We provided management with recommendations for areas that improvements are needed.

	OBJECTIVES	RESULTS
	<p><b>Internal Controls – Conflicts of Interest Reporting:</b> Assessed the design and operating effectiveness of internal controls over reporting and follow-up on identified conflict of interest issues</p>	<p><b>Satisfactory</b></p>
	<p><b>Training – Financial Conflict of Interest/Foreign Influence:</b> Assessed the completeness of training to ensure that all personnel are aware of foreign influence and financial conflict of interest disclosure requirements</p>	<p><b>Satisfactory</b></p>
	<p><b>Foreign Disclosure Reporting:</b> Assessed whether the University and/or FAMU Foundation had complied with foreign disclosure reporting requirements related to Section 117 of the Higher Education Act for contracts and gifts over \$250,000</p>	<p><b>Improvement Needed</b></p>
	<p><b>Undisclosed – Financial Support or Foreign Components:</b> Evaluated internal and external information to identify potentially undisclosed financial support and/or foreign components</p>	<p><b>Improvement Needed</b></p>

## Review of HEERF II Institutional Funds for Student Financial Support (Management Letter)

At the request of President Robinson, the Division of Audit reviewed the proposed use of the Higher Education Emergency Relief Fund (HEERF) II – Institutional funds to provide student support by paying down certain student account balances.

The HEERF II funds were authorized by the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA), Public Law 116-260, signed into law on Dec. 27, 2020. In total, the CRRSAA authorizes \$81.88 billion in support for education.

On March 19, 2021, the USDOE published HEERF Lost Revenue Frequently Asked Questions which included guidance on the concept and scope of reimbursing, calculating, and reporting for lost revenue under the HEERF grant programs.

The chart below illustrated our review objectives and results:

Objective	University Action	Results
Determine if the revenues being classified as lost revenue, falls within an allowable category as outlined in USDOE guidance.	Revenues identified as lost revenue were for discharging unpaid student account receivables.	Satisfactory
Determine if the lost revenue identified, occurred on or after March 13, 2020	Students that were eligible for debt forgiveness were enrolled in the University on or after March 13, 2020.	Satisfactory
Determine if the funding source was appropriate.	The identified funds for reimbursement were from HEERF II (a)(2) funds.	Satisfactory
Review the documentation to support the lost revenue reimbursement included an estimate of lost revenue, rationale, calculations, methodology, and underlying data.	Documentation included: <ul style="list-style-type: none"> <li>• <b>Amount:</b> \$2,970,340.46</li> <li>• <b>Methodology:</b> Outlined in Controller Memorandum to CFO Robertson on June 30, 2021.</li> <li>• <b>Calculations/Data:</b> SQL query FAMU_SF_COVID_BAL_PAYOFF utilized to pull the student account balances.</li> </ul>	Satisfactory












Based on our review we concluded that the documentation provided supports the use of HEERF II Institutional funding to discharge student debt or unpaid balances for students who accrued balance during the specified time period. The query used to pull student account balances was consistent with the specified criteria and in line with the USDOE guidance.

# Audit Follow-ups

Audit follow-ups are completed for any outstanding audit findings disclosed in audit services and may be completed for other engagements, such as risk assessments. Periodic audit follow-up reports are provided to the BOT's Audit and Compliance Committee, the President, and the Senior Leadership Team on the status of implementation of corrective actions.





During the fiscal year, there were fifteen (15) open audit findings<sup>1</sup>. At the end of the fiscal year, eleven (11), or 73% of the 15 findings were closed and four (4) remained open. Closed audit findings are findings on which management has completed, and the Division has validated, corrective actions. Open audit findings are those which either management has not taken full and complete corrective actions or the Division has not validated the effectiveness of corrective actions taken.

The details of our follow-ups are described below:

<b>11 Closed Audit Findings as of June 30, 2021</b>	
	<b>2017-18 Cloud Security Governance Audit: Disaster Recovery</b>
	<b>2017-18 Athletic Expense Review: Failure to Attend Mandatory University Fiscal and Compliance Training</b>
	<b>2018-19 Risk Assessment: Hazardous Lab Chemicals</b>
	<b>2018-19 Risk Assessment: IT Governance Committee</b>
	<b>IT Governance Committee: The University Lacked the Establishment of an IT Governance Committee</b>
	<b>2019 Crowe Report: Data Protection – Employee Removable Media</b>
	<b>FAMU DRS Florida Education Finance Program/Full-Time Equivalent Student Enrollment (8/2020): 0351-02 Reported Student Course Schedules Not in Agreement with Bell Schedules</b>
	<b>FAMU DRS Florida Education Finance Program/Full-Time Equivalent Student Enrollment (8/2020): 0351-04 Incorrectly Reported ESE Student Course Schedule</b>
	<b>FAMU DRS Florida Education Finance Program/Full-Time Equivalent Student Enrollment (8/2020): 0351-05 Exceeding 6-Year Maximum Period Allowed for ESOL Funding</b>
	<b>FAMU DRS Florida Education Finance Program/Full-Time Equivalent Student Enrollment (8/2020): 035171/72 Teachers Not Certified or Approved to Teach Out-of-Field. No Parent Notification of Teacher Out-of-Field Teaching Status</b>
	<b>FAMU DRS Florida Education Finance Program/Full-Time Equivalent Student Enrollment (8/2020): 035173 Valid Florida Teaching Certificate</b>

<sup>1</sup> Due to security and confidentiality, we did not include the finding status of the audit of Active Directory Security and Management in the report.

## 4 Open Audit Findings as of June 30, 2021 (Partially Corrected)

	<b>2018 Operational Audit Findings:</b> Intercollegiate Athletic Programs – Deficit Cash Balances
	<b>2018-19 Risk Assessment:</b> Emergency Preparedness
	<b>2018-19 Risk Assessment:</b> Bragg Stadium Safety & Maintenance
	<b>2019 Crowe Report:</b> Information Security – Policies and Procedures

Severity Risk Level     High Risk     Medium Risk     Low Risk

## Continuous Monitoring Services

Continuous monitoring provides management timely identification of new issues; transaction errors; abuse, fraud, and non-compliance; and ongoing assurance over risk management and internal controls, as well as the ability to assess and prioritize resources. During FY 2020-2021, the Division performed four (4) continuous monitoring projects including:

### Auxiliary Transfers

At President Robinson's direction the Division of Audit performs periodic reviews of general ledger journal transfers to evaluate compliance with Florida Board of Governors Regulation - 9.013 Auxiliary Operations. We reviewed supporting documentation within iRattler (PeopleSoft) for journal entries within Fund Code 115 (Athletics) and Fund Code 116 (Auxiliary Services). Our review found no journal entries were made contrary to Florida Board of Governors Regulation 9.013 - Auxiliary Operations.

### The Knight Foundation

The Resolution Plan submitted by FAMU and accepted by the Knight Foundation in response to the Observation of 'Lack of Expenditure Controls' in the Grant Expenditure Monitoring Report (May 2017) included an Oversight Plan. One provision of the plan includes quarterly audits by the Division to ensure new processes and controls are being followed and working effectively. For this fiscal year, the Division audited supporting documentation submitted by the School of Journalism and Graphic Communication to the Academic Affairs and FAMU Foundation for expenses for Knight Foundation Grant #90-325 and for Knight Foundation Grant #9800217 to ensure compliance with grant terms.

### Purchasing Card

The Division used audit data analysis tool "IDEA" to focus on unallowable expenses and identify P-card use trend and spending pattern to ensure compliance and detect fraud. Some sample analytics performed by the Division are described below:

- P-card spending trend by vendor and P-card holders;
- Duplicated transactions;
- Questionable Merchant Category Code (MCC) code review;
- Weekend transactions; and
- Other reasonableness reviews.

### Textbook Affordability

The Division continuously monitors the University's requirement to comply with Florida Statute 1004.085(6) regarding textbook affordability. Specifically, we obtained and monitored the timely posting of textbook information throughout the academic year to ensure that students understood course textbook requirements and had sufficient time to consider textbook purchase options and limit their textbook costs. The goal was to be proactive and assist management with identifying and remediating textbook adoption issues, and enhance the University's efforts to comply with the State's Textbook and Instructional Materials Affordability law.



# Management Request

## Internal Controls Assurance Statement June 2021

In accordance with BOT Policy 2019-01, the President and the President’s administration are responsible for establishing, maintaining, and consistently applying internal controls designed to:

- Prevent and detect fraud, waste, and abuse as defined in Section 11.45(1), Florida Statutes;
- Promote and encourage compliance with applicable laws, rules, regulations, contracts, grant agreements, and best practices;
- Support economical and efficient operations;
- Ensure reliability of financial records and reports; and
- Safeguard University assets.

Additionally, the BOT charged the President with the responsibility for assessing the effectiveness of the University’s system of internal controls and reporting annually to the BOT regarding the University’s internal controls, any identified weaknesses, and associated corrective actions.

The Division worked with the President to:

- Provide internal controls training to all management, faculty, and staff;
- Develop an internal control self-assessment tool for use by divisions, colleges, and schools; and
- Evaluate the University’s overall internal control system based on the five components of the COSO Framework.

Below is the timeline of events used by the University to develop the internal controls assurance statement and FAMU’s maturity level of the COSO components of controls as a result of the internal controls framework assessment, respectively.



COSO Internal Control Component	Average Maturity Level
<b>1. Control Environment</b>	<b>4</b>
<b>2. Risk Assessment</b>	<b>3.75</b>
<b>3. Control Activities</b>	<b>3.67</b>
<b>4. Information and Communication</b>	<b>4</b>
<b>5. Monitoring Activities</b>	<b>4.5</b>

# Management Letter

## Status of Select Athletics Reporting Requirements

The Division serves as a proactive business partner to Athletics. Through assurance and consulting services, the Division, evaluates Athletics to provide information to improve the effectiveness and efficiency of operations, risk management, control, and governance processes. We issued a Management Letter (memorandum) on December 16, 2020, and provided relevant University officials and departments updates on the status of FAMU Athletics’ compliance with reporting requirements to their governing bodies. The table below summarized the status of the four select reporting requirements (As of December 2020):

Fiscal Year End	Equity in Athletics Report USDOE Due: Annually October 31	NCAA Financial Reporting NCAA Bylaws 3.2.4.15 Due: Annually January 15	AUP Report NCAA Bylaws 3.2.4.15.1 Due: Annually January 15	Elective Financial Audit BOT 2005-16 Best Practice Due Date: Annually March 31
June 30, 2017	Data was submitted during October 2017	Data was reported to the NCAA by the Former FAMU Budget Director	Engagement Letter (Signed 2/2/18)  <b>Report Not Issued</b>  Due Date: January 2018	Engagement Letter (Signed 2/2/18)  Report Issued: <b>February 13, 2019</b> James Moore
June 30, 2018	Data was submitted during October 2018 by the Former FAMU Budget Director	Data was reported to the NCAA by the Former FAMU Budget Director.	<b>No Engagement Letter</b>  <b>Report Past Due</b>  Due Date: January 2019	Engagement Letter (Dated 3/29/19)  Report Issued <b>February 20, 2020</b> James Moore
June 30, 2019	Data was submitted on October 30, 2019 by the FAMU Athletics Budget Director	Data was reported to the NCAA by the Former FAMU Athletics Budget Director	Engagement Letter (Signed 2/27/20)  <b>Report Not Issued</b>  Due Date: January 2020	Engagement Letter (Signed 2/27/20)  Report Issued <b>October 15, 2020</b> James Moore
June 30, 2020	Data was submitted on December 15, 2020 by the FAMU Senior Associate Athletics Director, Business and Finance/SWA. Due Date Was: January 2021	FAMU Senior Associate Athletics Director, Business and Finance/SWA is tentatively assigned to submit this information. Due Date: January 2021	<b>No Engagement Letter</b>  Due Date: January 2021	Engagement Letter (Signed 12/15/20)  Best Practice Due Date: March 2021

**Legend:** ■ = Report issue date after deadline  
 ■ = Report not issued or past due

# Investigations

Investigations result from information reported to the Division through the University's hotline; correspondence provided directly to the Division in the form of letters, memoranda, emails, and telephone calls; from the Florida Board of Governors; the Governor's Office of the Chief Inspector General; and other sources.

During fiscal year 2020-2021, the Division received 16 cases. The following table summarizes each case and their status.

<i>Item</i>	<i>Case #</i>	<i>Topic</i>	<i>Determination</i>	<i>Case Type</i>	<i>Case Status</i>
<b>1</b>	20-08-0003	Improper Approval and Reimbursement of Travel Expenses	Not Substantiated	Investigation	Closed
<b>2</b>	2020-10-04	Outside Employment and Conflict of Interest	Inconclusive	Investigation	Closed
<b>3</b>	2020-11-05	CAFS Land Grants Administrative Position Funding	Partially Substantiated	Investigation	Closed and Recommendations Issued to Management
<b>4</b>	2021-02-19	Outside Employment and Conflict of Interest	Substantiated	Investigation	Closed and Recommendations Issued to Management
<b>5</b>	2021-05-28	Investigation Interference	Not Substantiated	Investigation	Closed
<b>6</b>	2020-01-27	FAMU PD Records, Staffing, and Accreditation	N/A	Investigation	Open
<b>7</b>	2020-11-11	Unauthorized Teaching, Outside Employment and Conflict of Interest	N/A	Investigation	Open
<b>8</b>	2021-11-12	Unauthorized Adjustment of Employee Timesheet	N/A	Inquiry	Closed
<b>9</b>	2021-01-15	Student/Faculty Dispute	N/A	Inquiry	Closed
<b>10</b>	2020-11-08	Student Loan Dispute	N/A	Inquiry	Referred Out
<b>11</b>	2020-11-09	Student Loan Dispute	N/A	Inquiry	Referred Out
<b>12</b>	2021-03-22	Loan Fraud	N/A	Inquiry	Referred Out
<b>13</b>	2021-05-25	Faculty/Dean Dispute	N/A	Inquiry	Referred Out
<b>14</b>	2021-05-26	Unauthorized Scholarship Offer	N/A	Inquiry	Open
<b>15</b>	2021-05-27	Forgery and Plagiarism Case Review	N/A	Inquiry	Open
<b>16</b>	CAFS Farms	Unauthorized Sale of University Property	N/A	Inquiry	Open

# Status of Investigative Internal Control Recommendations

We assessed internal controls within departments, colleges, and schools as part of the investigative process in an effort to assist with preventing future reoccurrence of a similar issue or complaint.

The table listed below highlights the internal controls recommendations, and their statuses as identified in three investigations over the past fiscal year. In the table, the internal controls are mapped to the five components of control within the COSO Internal Controls – Integrated Framework that the University adopted in December 2019.



In summary, five of the six recommendations remain open while one item was closed

Report #	Issue	Control Assessment	COSO Component	Recommendation	Status
19-08-002 Issued 06/19/2020	Improper use of P-card	Control Deficiency	Control Environment	<ul style="list-style-type: none"> <li>Provide travel training to all travelers, travel representatives, and travel approvers within CAFS.</li> </ul>	Closed 05/11/2021
2020-11-05 Issued 04/02/2021	Direct charging of an administrative position to federal grants	Control Deficiency	Control Environment	<ul style="list-style-type: none"> <li>Determine time allocation and associated salary for the Associate in Land Grants position for March 2018 to September 2020, spent working directly on USDA grants.</li> <li>Follow-up with USDA to determine if any portion of the position salary must be repaid based on the above calculations.</li> </ul>	Open 06/14/2021
2020-11-05 Issued 04/02/2021	Allocation of administrative salaries to funding sources	Control Weakness	Monitoring	<ul style="list-style-type: none"> <li>Evaluate the sources currently used to fund all CAFS administrative positions for compliance with funding terms.</li> <li>Develop a process for documenting administrative staff time and how the associated salary is to be charged to appropriate funding sources.</li> </ul>	Open 06/14/2021
2020-11-05 Issued 04/02/2021	Telecommuting policy applicability	Control Weakness	Information and Communication	<ul style="list-style-type: none"> <li>Management should consider revising the applicability and definition of “eligible employee” in University Policy Number UP-03-01, Telecommuting Policy and Agreement, to include non-teaching faculty.</li> </ul>	Open TBD
2020-11-05 Issued 04/02/2021	Compliance with mandatory COVID-19 training	Control Weakness	Monitoring	<ul style="list-style-type: none"> <li>Ensure all CAFS employees, who are required to complete the mandated COVID-19 training, have taken the training.</li> </ul>	Open 08/2/2021
2021-02-19 Issued 04/06/2021	Outside employment and undisclosed conflict of interest	Control Process Improvement	Control Activities	<ul style="list-style-type: none"> <li>Evaluate the feasibility of automating the conflict of interest disclosure process, ensuring appropriate levels of review, approval, and monitoring.</li> <li>Consider an HR liaison function in the Office of the Provost that works closely with Human Resources and Office of Compliance and Ethics to maintain continuity and consistency in personnel actions and record management.</li> </ul>	Open 06/21/2021

# Risk Assessments

## Risk Assessment July 2020 – June 2021 Report No. 20-21-0005

We conducted our annual risk assessment to develop a meaningful Audit Work Plan for FY2021-2022. Our risk assessment included the development of a risk assessment heat map based upon the Association of College and University Auditors’ (ACUA) risk dictionary. This heat map illustrates the University’s changing risks over a three-year period (FY 2018-2019 to FY 2020-2021) in 136 risk categories within the following 12 risk theme areas:

- |   |                            |   |   |
|---|----------------------------|---|---|
|  | Asset and Risk Management  |  | Auxiliary and Service Departments       |
|  | Financial Management       |  | Human Resources Development             |
|  | Information Technology     |  | Instruction and Academic Support        |
|  | Leadership and Governance  |  | Plant Operations and Maintenance        |
|  | Purchasing and Warehousing |  | Research and Development                |
|  | Student Services           |  | University Relations and Alumni Affairs |

The risk information contained in the report should inform management decision-making around opportunities to improve operational efficiencies, enhance academic and operational effectiveness, enhance compliance, and allocate limited staffing, financial, and other resources to their highest and best use. The University can enhance operations and risk management practices in the upcoming 2021-2022 fiscal year by:



Utilizing the risk themes communicated in this report, in conjunction with the President’s Internal Control Assurance Statement identified opportunities for improvement, to develop management action plans



Implementing a comprehensive Enterprise Risk Management program called for by the Board of Trustees



Continuing to cultivate a culture of transparency and accountability



Building upon the University’s successful implementation of an effective Compliance and Ethics program – Implementing recommendations from Huron



Continuing efforts to implement the Committee of Sponsoring Organizations of the Treadway Commission’s (COSO) Internal Controls – Integrated Framework



Continuing efforts to align resource allocation with strategic priorities



Implementing the new fraud regulation called for by the Board of Governors



Enhancing the policy and procedure governance framework to ensure up-to-date and aligned guidance

# FY 2021-2022 Work Plan

Our work plan is *risk-based* to provide the most effective coverage of University operations and utilization of the Division's resources in areas where assurance or advisory services can assist management in the achievement of the *University's Strategic Plan Priorities and Goals* and the *President's Goals*.

The Annual Work Plan totaling **14,560** hours, allocated hours to different projects listed in the table below. The plan allocated **1,500** of our available project hours for management requests and special projects and **1,300** hours on projects within the Division to assess and improve the overall efficiency and effectiveness of operations.



## Assurance Services

### **7 Projects Totaling 2,640 Hours**

Performance Based Funding Data Integrity Audit, Knight Foundation Expenditure Review, Auxiliary Transfer Review, CRRSA Funding, American Rescue Plan Funding, College of Agriculture and Food Sciences, FAMU Foundation



## Advisory Services

### **8 Projects Totaling 3,440 Hours**

Title IX Review, Remote Working (IT), Athletic Budget Process, Internal Controls Assurance Statement, Procurement Services, Controller's Office, Management Requests, Training



## Continuous Monitoring

### **4 Projects Totaling 1,840 Hours**

Foreign Influence, Construction, Purchase Cards, NIST800171/ NIST800-53 Implementation



## Follow-up, Investigations, & Risk Assessments

### **6 Focus Areas Totaling 2,240 Hours**

External Audits & Programs, Follow-Up (Audits, Investigations, & Advisory), Investigations (Whistleblower, Fraud, Waste, Abuse), Division of Audit Risk Assessment, Fraud Risk Management Framework, 2022-2023 Annual Work Plan



## Internal Audit Administration

### **5 Focus Areas Totaling 4,100 Hours**

Professional Development, Division Administrative Projects, External Audit Coordination, Quality Assurance Review, General Admin, Leave



## Taskforces and Committees

### **6 Taskforces and Committees Totaling 300 Hours**

Enterprise Compliance Committee, Information Technology Governance Committee, Diversity & Inclusion Council, Emergency Management Team, State University System IT Audit Group, State University Audit Council

# Other Activities

In addition to the Division’s main responsibilities in audits (assurance), follow-ups, advisory services, investigations, and continuous monitoring activities, we also conducted various projects to promote internal control awareness and improve business processes and compliance. Some key projects are described below:

We provided various training sessions related to governance, internal controls, enterprise risk management, and fraud prevention and detection to the University community.

## Internal Controls Training Agenda

- Internal Controls
- Benefits of Internal Controls
- Internal Controls: Statutory Requirements
- FAMU Policy
- Committee on Sponsoring Organizations for the Treadway Commission (COSO) Overview
- Control Objectives & Activities – General Examples
- Internal Control Types & Examples

## FAMU Management Seminar Preparing for Audit Agenda

- What is an Audit
- Types of Audits
- External Audits
- Internal Audits
- Audit Process
- Tips for a Successful Audit
- External Audit Liaison Services

## Board of Trustees’ Governance Training Agenda

- FAMU BOT Governance
- State University System of Florida (SUS) Governance
- Governing Boards
- Introduction to Board of Governors
- Florida Board of Governors Regulation 1.001
- Association of Governing Boards (AGB): A Board’s Basic Responsibilities
- Q & A

## FAMU Fundamentals Fraud Awareness Agenda

- Overview of Fraud
- Facts: Association of Certified Fraud Examiners Report to the Nation
- Fraud in Higher Education
- Fraud Effects and Prevention Strategies
- New FAMU Fraud Policy
- Responsibilities of FAMU Employees
- The Division of Audit’s Roles & Responsibilities

## FAMU Management Seminar Enterprise Risk Management Agenda

- What is Risk?
- What is ERM?
- ERM in Higher Ed
- FAMU Risk Management & ERM
- COSO ERM Framework
- ERM Challenges & Reminders
- Q&A



## DoA's Data Analytics Program

Following [FAMU's Strategic Plan 2017-2022, Priority #5, Goal Five "Leverage technology and establish a data-driven culture"](#), DoA established a Data Analytics Program in 2020.

Our goal is to build an effective data analytics function to carry out projects that will add value to the University community.

The Division performs the following steps in order to prepare the data for analysis:

1. Clean the data;
2. Consolidate relevant data;
3. Check the quality of the data; and
4. Arrange the data in a format where analysis can be performed.

The Division developed a three-year data analytics strategic plan; acquired the audit data analytics software "IDEA;" received PeopleSoft query training and identified frequently used PeopleSoft queries to be used for future projects; and spearheaded projects using the IDEA tool.

## International Audit Awareness Month May 2021

May is International Internal Audit Awareness Month and we celebrated the month of May by actively promoting and raising awareness of Division of Audit's value and role. As a whole, we conducted the following activities during the month:



### Fraud, Risk, and Controls Virtual Town Hall

May 6, 2021

Discussions among University community and the panelists.



### Scavenger Hunt: Audit Awareness

To Raise audit awareness of the role and contributions of internal auditing at FAMU.



### The Audit Report

Publication Released  
May 21, 2028

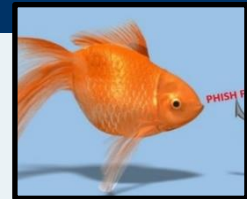
Inaugural DoA Newsletter covering mission, vision, and activities.



### Meet the Auditors

Publication Released  
May 28, 2021

Experiences, specialties, and fun facts of DoA Team.



### Phishing Campaign

Results Released  
June 11, 2021

DoA & FAMU Information Technology Services conducted campus wide campaign.





## FAMU Fraud Policy

The Division developed FAMU Fraud **Policy 2020-01** which was adopted by the Board of Trustees on December 03, 2020. **Policy 2020-01** was established to facilitate the development of controls that will aid in the detection and prevention of fraud against FAMU.

**Policy-2020-01** defines **Fraud** as: Obtaining something of value through willful misrepresentation, including, but not limited to, intentional misstatements or intentional omissions of amounts or disclosures in financial statements to deceive users of financial statements, theft of an entity's assets, bribery, or the use of one's position for personal enrichment through the deliberate misuse or misapplication of an organization's resources. Fraud generally means an act of deception, bribery, forgery, extortion, theft, misappropriation, false representation, conspiracy, corruption, collusion, embezzlement, or intentional concealment or the omission of material facts.

## FAMU Fraud Regulation

In response to the Florida Board of Governors Regulation 3.003 the FAMU Board of Trustees has adopted **Regulation 1.023** that complements the Fraud Policy, BOT 2020-01. **Regulation 1.023** was approved by the BOT in June 2021 and establishes criteria related to appropriate institutional controls and risk management framework that provide reasonable assurance that fraudulent activities within the university are prevented, detected, reported, and investigated.

This new regulation establishes risk management strategies to prevent and detect fraud and highlights **Anti-Fraud Framework, Responsibilities, Reporting, Rights and Protections of Reporting Individual, Alert Process, and Employee Actions**.

**REGULATION CHAPTER TITLE AND NUMBER:** Fraud Prevention and Detection, (1.023)

**AUTHORITY FOR REGULATION:** Section 7, Article IX, Florida Constitution and Board of Governors Regulations 1.001, 3.003, and 4.001 requires each University Board of Trustees to adopt a regulation establishing criteria related to appropriate institutional controls and risk management framework.

# Meet the Team

Our audit staff currently possess specializations in accounting, fraud auditing, risk, information technology, construction, and financial management. The specializations and training provide our office with the unique ability to provide a dynamic range of services and expertise to the University community.



## Organizational Chart



# OUR TEAM



## Joseph Maleszewski Vice President of Audit

University Assurance & Advisory  
Specialty Areas:

- Governance
- Controls
- Risk Management

-  Certified Internal Auditor
-  Certified Information Systems Auditor
-  Certified Government Auditing Professional
-  Certified Inspector General
-  Certified Inspector General Auditor
-  Certified Inspector General Investigator
-  Certified Compliance & Ethics Professional
-  Masters of Business Administration

**Accountability**

**Integrity**

**Efficiency**

### **When did you come to FAMU and why was FAMU your employer of choice?**

I came to FAMU in March 2019 to join a dynamic leadership team and board committed to the advancement of this historic institution through its strategic plan – FAMU Rising. I wanted to contribute to the mission and vision of FAMU with my professional background and higher education experience with the State University System of Florida Board of Governors.

### **How long have you been providing assurance and advisory services in the higher education industry?**

I have 29 years of work service primarily in the areas of auditing, investigations, and information technology. Seven of those years have been spent in higher education.

### **What are your hobbies?**

I like to spend time with my family and staying active. I am a skilled woodworker and handyman. I like challenging myself with running, triathlons, obstacle course racing, Rucking, and fitness.



# Deidre Melton Director of Audit

University Assurance & Advisory

Specialty Areas:

- Cybersecurity
- Risk Management
- Internal Controls
- Fraud
- Governance
- Business Process Improvement

- Certified Internal Auditor
- Certified Information Systems Auditor
- Certified Fraud Examiner
- Certified Information Security Manager
- Certified in Risk & Information Systems Controls
- Certified Data Privacy Solutions Engineer
- Masters of Business Administration

<b>Accountability</b>	<b>Integrity</b>	<b>Efficiency</b>
-----------------------	------------------	-------------------

**When did you come to FAMU and why was FAMU your employer of choice?**

I started with FAMU in January 2014. FAMU was always where I planned to finish my career. Seeing and experiencing firsthand the passion for, and impact that my uncle (former Vice President of Student Affairs Roland Gaines) and my dean (former School of Business and Industry Dean Sybil Mobley) had on FAMU and its students while I was completing the Five-Year MBA Program motivated me to want to do the same. When an opportunity arose for me to be able to use my expertise to help FAMU excel, I jumped at it.

**How long have you been providing assurance and advisory services in the higher education industry?**

I have been providing assurance, advisory, and investigative services in higher education for over 15 years. I spent eight years auditing higher ed and K-12 institutions throughout Florida for the Florida Auditor’s General Office before coming to FAMU.

**What are your hobbies?**

I love reading, interior decorating, arts and crafts projects, spending time with my family (especially my two daughters who are three- and eight-years old), planning (I am a Happy Planner and OhSoPaper fanatic), and singing (I am not great at it, but I am definitely passionate about it).



## Carl Threatt, Jr. Lead Senior Auditor

University Assurance & Advisory  
Specialty Areas:

- Accounting
- Fraud Prevention and Detection

-  Certified Internal Auditor
-  Certified in Risk Management Assurance
-  Certified Fraud Examiner
-  Certified Inspector General Auditor
-  Certified Inspector General Investigator
-  Certified Compliance & Ethics Professional
-  Lean Six Sigma Green Belt Certification
-  Masters of Business Administration

**Accountability**

**Integrity**

**Efficiency**

### **When did you come to FAMU and why was FAMU your employer of choice?**

I came to FAMU in August 2013 to join an audit team that was assembled to restore integrity within the FAMU Audit and Compliance function. I had previously established the internal audit function at another HBCU in 1998 and relished the opportunity to collaborate with leadership to improve the University’s control environment.

### **How long have you been providing assurance and advisory services in the higher education industry?**

I have 28 years of collective experience conducting and coordinating financial, operational and compliance audits in higher education. Before coming to FAMU, I conducted extensive financial statement audit work for five years with the Georgia Department of Audits and Accounts, and spent fifteen years at another HBCU where I served in the roles of Chief Audit Executive and Assistant to the Vice President for Fiscal Affairs.

### **What are your hobbies?**

I enjoy watching and debating professional sports with friends and family. I enjoy watching greatness, so I watch a lot of Tom Brady and LeBron James, my two favorite professional athletes. I am a four-time chess champion and like playing this game whenever I can find a challenging opponent.



## Ruoxu Li, CIA, CISA

### Sr. IT & Data Analytics Auditor

University Assurance & Advisory Specialty Areas:

- IT/Cybersecurity
- Procurement

**Accountability**

**Integrity**

**Efficiency**

**When did you come to FAMU and why was FAMU your employer of choice?**

I joined FAMU in 2013. FAMU is one of the best HBCUs. The auditor position that I was applying for matched my expertise and experiences perfectly.

**How long have you been providing assurance and advisory services in the higher education industry?**

I have worked in higher education for almost 13 years.

**What are your hobbies?**

I love traveling and photography.



## Bill Knight, Jr., CIGA Senior Auditor

University Assurance & Advisory Specialty Areas:

- NCAA Compliance
- Grants Compliance
- College/School Business and Strategic Operations

**Accountability**

**Integrity**

**Efficiency**

**When did you come to FAMU and why was FAMU your employer of choice?**

I started working at FAMU in June of 2018. I was looking for an auditing job with an organization with a strong tie to the local community and one that valued serving others. A couple of my friends worked at FAMU and always talked about the sense of strong family bond everyone had, as well as the vibrant atmosphere of the university setting. My friends were right... I've had a great experience these past three years.

**How long have you been providing assurance and advisory services in the higher education industry?**

I have only been working in higher ed for the three years I've been here at FAMU. Before that I worked in assurance and advisory services in state government for 22 years.

**What are your hobbies?**

It's funny how my hobbies have changed over the years. I used to hunt and fish a good bit before I got married (my wife is not going to see this is she). Raising two kids became my hobby – baseball, softball, cub scouts, dancing, band, etc. Now I just piddle in the yard growing daylilies and playing golf when I can.



## Danielle Myrick Auditor

University Assurance & Advisory Specialty Area:

- Contracts

### Accountability

### Integrity

### Efficiency

**When did you come to FAMU and why was FAMU your employer of choice?**

I came to FAMU in June 2020 to advance my career as an internal auditor.

**How long have you been providing assurance and advisory services in the higher education industry?**

I have been providing assurance and advisory services in the higher education industry for almost one year.

**What are your hobbies?**

My hobbies include reading, baking, traveling, exercising, and spending time with family and friends.





## Arriet Foster, MBA, CFE, CIGA Senior Auditor

University Assurance & Advisory Specialty Areas:

- Fraud
- Investigations
- Grants Compliance
- Policy Development

### Accountability

### Integrity

### Efficiency

**When did you come to FAMU and why was FAMU your employer of choice?**

I started with FAMU in October 2020. As the child of two FAMU graduates and a Tallahassee native, the University has played an integral role in my life. I'm excited to be here.

**How long have you been providing assurance and advisory services in the higher education industry?**

I worked for Florida State University for four years in grants and contracts. While I also worked as an auditor in an Inspector General's Office in state government, joining the audit team at FAMU has given me the opportunity to return to serving the higher education industry.

**What are your hobbies?**

I am an arts lover – movies, music, dance, design, theatre, and literature. I enjoy studying various forms of human thought and expression. I've recently learned I'm pretty good at axe throwing.



## Ms. Debra Barrington Administrative Assistant

Notary Public

### Accountability

### Integrity

### Efficiency

#### **When did you come to FAMU and why was FAMU your employer of choice?**

I initially joined FAMU in 1996 and left to work for other state and private agencies. I finally came back to FAMU in 2004 and have been here ever since! I found FAMU to be a discovery of incredible history, full of excitement, and adventure. I love the closeness to sports and the students. Everyone here seeks to advance and is willing to help. People here are continuously encouraged to be determined, never give up, and pursue their dreams.

#### **What are your experiences and expertise?**

I started working when I was 14. I took the Corporative Business Education program while I was in high school. That education and training gave me the opportunities to advance administratively and clerkly. I enjoy everything that has to do with administration. During my more than 30-years' career, I have worked for various agencies, including the Offices of Gadsden, Leon, and Wakulla counties, and the City of Tallahassee. I also served as a customer service representative in each state office for which I worked. I enjoy meeting, greeting, and helping people. I helped homeless people finding their homes while working with the City of Tallahassee.

#### **What are your hobbies?**

Hairstyling and barbering are my hobbies. I studied at Euro Cosmetology and Barbering College, formally known as Roffler. I also love singing in my church choir, prophetic praise dance, cooking, and spending quality time with my family and friends.

# Professional Development and Association

Collectively, the Division staff maintained 14 professional designations/certifications and has expertise covering a variety of disciplines in auditing, financial matters, investigations, fraud, compliance, and information technology.

The Institute of Internal Auditors (IIA) *International Standards for the Professional Practice of Internal Auditing*, Section 1230, states that “Internal auditors must enhance their knowledge, skills, and other competencies through continuing professional development.”

Our staff members maintained active memberships and attended continuing educational webinars in various professional associations. These associations allow Division staff members to establish and advance professional networks, and participate in professional community activities. Staff also served in leadership roles and or committees in the ISACA, ACUA, AIG, and IIA professional organizations.

## 14 Professional Designations/Certifications

Certified Construction Auditor (CCA)	Certified Inspector General Investigator (CIGI)
Certified Compliance and Ethics Professional (CCEP)	Certified Information Systems Auditor (CISA)
Certified Fraud Examiner (CFE)	Certified Information Security Manager (CISM)
Certified Government Auditing Professional (CGAP)	Certified in Risk and Systems Controls (CRISC)
Certified Internal Auditor (CIA)	Certification in Risk Management Assurance (CRMA)
Certified Inspector General (CIG)	Lean Six Sigma Green Belt Process Improvement Certification (LSSGB)
Certified Inspector General Auditor (CIGA)	Certified Data Privacy Solutions Engineer (CDPSE)

## 10 Professional Membership Associations



Association of Certified Fraud Examiners (ACFE) – Tallahassee Chapter



Association of College and University Auditors (ACUA)



Association of Government Accountants (AGA)- National and Tallahassee Chapters



Association of Inspectors General (AIG) -National and State Chapters



Construction Audit and Cost Control Institute (CACCI)



Florida Audit Forum



Florida Government Finance Officers Association (GFOA)



Institute of Internal Auditors (IIA) - National and Tallahassee Chapters



ISACA –National and Tallahassee Chapters



National Association of Construction Auditors (NACA)

# Sample Training Attended & Certifications Obtained



### ACUA:

- Assessing the Strength of Your Institution’s Academic Integrity Program in a Remote Learning Environment
- Analytics as Part of Every Audit
- Audit Interactive A Higher Education Collaborative Experience

### AGA:

- Fraud Risk Management
- Tallahassee Chapter - 2021 Virtual Government Training Event

### Galvanize:

- Ready and Resilient: How to Apply Agile Principles to Internal Audit

### IIA:

- Exploring Agile Auditing

### ISACA:

- April 2021 Educational Session: OT Security

# Association Leadership & Services

ACUA’s Audit and Accounting Principles Committee

Chair, ACUA’s Diversity and Inclusive Leadership Committee

Immediate Past President, ISACA Tallahassee Chapter

Past President and non-voting board member of the Tallahassee Chapter of the Institute of Internal Auditors

Leadership Development Chair, SheLeadsTech Tallahassee

SheLeadsTech Council, One in Tech

Advisory Council, Association of Certified Fraud Examiners

Chair, State University System of Florida IT Audit Group

Treasurer, Florida Chapter of the Association of Inspectors General

Institute Faculty, National Association of Inspectors General

Board Member, National Association of Inspectors General

Institute Instructor, Certified Inspector General Institute & Certified Inspector General Auditor Institute

# FAMU and State University System (SUS) of Florida Committees

The Division of Audit actively take part in FAMU and the SUS committees to broaden the Division’s exposure and contribute our skills and expertise to the community.

Enterprise Compliance Committee	Information Technology Governance Committee	Diversity & Inclusion Council	Emergency Management Team
State University System (SUS) - Information Technology Auditor Group	State University Audit Council	Incident Response Team	Athletics Strategic Planning Committee

## Resources

FAMU Division of Audit Web Page, which includes links to the *Division Charter* and mission statement.

<http://www.famu.edu/index.cfm?AuditandCompliance&AboutAuditandCompliance>

Association of Certified Fraud Examiner

<https://www.acfe.com/>

Association of Colleges and Universities Auditors

[www.acua.org](http://www.acua.org)

Association of Government Accountants

<https://www.agacgfm.org/home.aspx>

Association of Inspectors General

<http://inspectorsgeneral.org/>

FLBOG Regulations

<http://www.flbog.edu/about/regulations/>

Florida Inspectors General

<http://www.floridaoig.com/>

Institute of Internal Auditors

<http://www.theiia.org/>

ISACA

[https://www.isaca.org/Pages/default.aspx?cid=1000270&Appeal=SEM&gclid=CjwKCAjw4NrpBRBsEiwAUcLcDI5F5hwh7a5PsHR0yDLicN\\_7DMesCn9PcW4w7iQppS6NwsmSvZQADBoC5ZEQAvD\\_BwE&gclidsrc=aw.ds](https://www.isaca.org/Pages/default.aspx?cid=1000270&Appeal=SEM&gclid=CjwKCAjw4NrpBRBsEiwAUcLcDI5F5hwh7a5PsHR0yDLicN_7DMesCn9PcW4w7iQppS6NwsmSvZQADBoC5ZEQAvD_BwE&gclidsrc=aw.ds)

National Association of Construction Auditors

<https://thenaca.org/>

Society of Corporate Compliance and Ethics

<https://www.corporatecompliance.org/>



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